By: Oliveira H.B. No. 3043

A BILL TO BE ENTITLED

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- 2 relating to increasing the maximum rate at which certain
- 3 municipalities may impose a hotel occupancy tax and to the use of
- 4 revenue from that tax.
- 5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- 6 SECTION 1. Section 351.003(d), Tax Code, is amended to read
- 7 as follows:
- 8 (d) The rate in an eligible barrier island coastal
- 9 municipality may not exceed nine [8-1/2] percent of the price paid
- 10 for a room.
- 11 SECTION 2. Section 351.1055(e), Tax Code, is amended to
- 12 read as follows:
- 13 (e) An eligible barrier island coastal municipality [that
- 14 imposes the tax at a rate equal to or greater than 7-1/2 percent of
- 15 the price paid for a room] shall use at least the amount of revenue
- 16 derived from the application of the tax at a rate of [one-half of]
- 17 one percent of the cost of a room for erosion response projects.
- SECTION 3. This Act takes effect immediately if it receives
- 19 a vote of two-thirds of all the members elected to each house, as
- 20 provided by Section 39, Article III, Texas Constitution. If this
- 21 Act does not receive the vote necessary for immediate effect, this
- 22 Act takes effect September 1, 2013.